

**Integrity Monitor Report
Category 3**

Integrity Monitor Firm Name: Vander Weele Group^{LLC}
Quarter Ending: 06/30/2025
Expected Engagement End Date: 11/05/2025

A. General Info

1. Recovery Program Participant:

Middlesex County Department of Finance (DOF)

2. Federal Funding Source (e.g. CARES, HUD, FEMA, ARPA):

American Rescue Plan Act (ARPA)

3. State Funding Source (if applicable):

New Jersey Department of Community Affairs (NJDCA) and New Jersey Department of the Treasury

4. Deadline for Use of State or Federal Funding by Recovery Program Participant:

December 31, 2026

5. Accountability Officer:

Nicholas Jeglinski

6. Program(s) under Review/Subject to Engagement:

Middlesex County Athletic Complex and Multi-Purpose Venue

7. Brief Description, Purpose, and Rationale of Integrity Monitor Project/Program:

Middlesex County (county) represents New Jersey's second largest and most diverse county. Destination 2040 (D 2040) is the county's strategic plan that will guide policies, plans, programs, and investment decisions. As part of D 2040, the county has partnered with Middlesex College (college). One of the primary goals of D 2040 is to expand and promote parks and green space. As such, the county and college are building an athletic complex and multi-purpose venue. The

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NJDCA has allocated \$20 million in *ARPA* funding for the athletic complex. Based on the engagement query for this integrity monitorship, construction was anticipated to start in January 2025, with completion scheduled for April 2026. Additionally, the NJ Treasury has allocated \$20 million in *ARPA* funding for the venue. Based on the engagement query for this integrity monitorship, construction was anticipated to start in December 2024, with an expected completion date of April 2026.

As a recipient of *ARPA* funds, the county must comply with the requirements of *ARPA*, other Federal laws, and provisions of Title 2 US Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, known as the Uniform Guidance. The Uniform Guidance governs the administration of Federal grants. As a pass-through entity, the county is bound by the Uniform Guidance's requirements for subrecipient monitoring and management. Notably, *ARPA* governs cost principles and the guidance of the US Department of the Treasury.

As the integrity monitor for this engagement, the Vander Weele Group will conduct the following:

1. A review of document retention policies and procedures.
2. Fraud prevention/detection and data analytics.
3. Construction project monitoring.
4. A procurement/expenditure review.
5. An independent review of the existing risk assessment, to be followed by an additional risk analysis if warranted.

8. Amount Allocated to Program(s) under Review:

1. NJDCA: allocated \$20 million of *ARPA* funds toward the athletic complex.
2. NJ Treasury: allocated \$20 million of *ARPA* funds toward the multi-purpose venue.

9. Amount Expended by Recovery Program Participant to Date on Program(s) under Review:

1. Project 1: Multi-Purpose Venue: \$9,966,232.43
2. Project 2: Athletic Complex: \$0.00

10. Amount Provided to Other State or Local Entities:

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N/A

11. Completion Status of Program (e.g. planning phase, application review, post-payment):

Monitoring Phase

12. Completion Status of Integrity Monitor Engagement:

Reviewed and provided input on the risk assessment the county's consultant, Joseph A. DeLuca Advisory and Consulting Services^{LLC} (DeLuca Advisory), completed. Currently reviewing expenditures, procurement documentation, and records retention policies.

B. Monitoring Activities

13. If FEMA funded, brief description of the status of the project worksheet and its support:

a) IM Response

N/A

b) Recovery Program Participant Comments

N/A

14. Description of the services provided to the Recovery Program Participant during the quarter (i.e. activities conducted, such as meetings, document review, staff training, etc.):

a) IM Response

1.) We completed an in-depth review of DeLuca Advisory's risk assessment draft of the county's two projects. We provided the county with a draft response to the risk assessment on 04/23/2025. Additionally, we responded to each of the 12 New Jersey Integrity Monitor Risk Assessment Inquiries, with suggested risk level adjustments to two of the inquiries: organizational leadership and capacity (inquiry one) and sub-recipient internal control weaknesses (inquiry six).

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- 2.) We drafted and updated the compliance matrix testing work paper tool and checklist to align with all applicable regulations, Memoranda of Understanding, and county requirements to support the monitoring process.
- 3.) We created and shared with the county a status schedule to document all requests related to procurement, records retention, and invoice reviews.
- 4.) We began reviewing Invoice Terminal INV001, Terminal INV002, and Terminal INV003, and updated the Master Status Schedule with documentation requests to assist with the monitoring review. We sent additional requests on 05/06/2025, 05/25/2025, and 06/20/2025 and are waiting for the county to upload documentation. The county confirmed that they have requested the documentation from Terminal Construction but have yet to receive it.
- 5.) We requested, received, and reviewed open bidding documentation for projects one and two, including the Notice to Bidders, proof of advertising, and other bidding documentation.
- 6.) We requested and received the Notices to Proceed for projects one and two.
- 7.) We requested record retention policies and procedures, as well as the record retention schedule. We have received the record retention schedule; however, we are still awaiting documentation detailing the county's records retention process.
- 8.) We are reviewing the uploaded procurement and records retention documentation.
- 9.) We received the response to our risk analysis of the initial risk assessment from the county on 05/27/25 and had a conversation with the county on their responses to our notations. The county worked with DeLuca Advisory to make a requested adjustment to the language regarding subrecipients and provided an updated version for our review on 06/26/25. We are currently finalizing the risk analysis of the risk assessment to include additional information the county provided.
- 10.) We conducted internal meetings on 04/10/2025, 04/17/2025, 04/24/2025, 05/08/2025, 05/22/2025, 06/11/2025, 06/12/2025, and 06/26/2025.
- 11.) We conducted biweekly meetings with the county on 04/10/2025, 04/17/2025, 05/08/2025, 05/22/2025, 06/12/2025, and 06/26/2025.
- 12.) We drafted and finalized monthly reports for April and May 2025.
- 13.) We drafted a monthly report for June 2025.
- 14.) We drafted the second quarterly report for 2025.
- 15.) We submitted the final monthly and quarterly reports to the county on June 30, 2025.

b) Recovery Program Participant Comments

The County had no additional comments.

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15. Description to confirm appropriate data/information has been provided by the Recovery Program Participant and description of activities taken to review the project/program:

a) IM Response

We have submitted a document request list and additional follow-up requests for both projects, including documents related to internal controls, invoice processing, and organizational charts and lists for responsible parties. Construction of the multi-purpose venue is underway. The Notice to Proceed for the athletic complex was approved on 05/09/2025, and therefore, construction has begun. We will continue to gather expenditure documentation to determine allowability and proper documentation once the county has provided this documentation, as required under *ARPA* and the Uniform Guidance.

b) Recovery Program Participant Comments

The County had no additional comments.

16. Description of quarterly auditing activities conducted to ensure procurement compliance with terms and conditions of contracts and agreements:

a) IM Response

We requested procurement documentation related to the multi-purpose venue and the athletic complex and are reviewing it for compliance with applicable state and Federal guidance, as well as ensuring that work completed through this procurement complies with the contract and agreements.

b) Recovery Program Participant Comments

The County had no additional comments.

17. If payment documentation in connection with the contract/program has been reviewed, provide description.

a) IM Response

Construction is ongoing for the multi-purpose venue. The Notice to Proceed for the athletic complex was finalized on 05/09/2025. We are gathering

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payment documentation to support expenditures related to the *ARPA* allocations for both projects.

b) Recovery Program Participant Comments

The County had no additional comments.

18. Description of quarterly activity to prevent and detect waste, fraud, and/or abuse:

a) IM Response

We finalized a comprehensive evaluation of the risk assessment that the county's compliance consultant completed and provided it to the county and compliance consultant. We also completed an internal monitoring compliance matrix, which involved a detailed review of documents and procedures. We are continuing to request and review documentation provided to us in order to monitor waste, fraud, and/or abuse.

b) Recovery Program Participant Comments

The County had no additional comments.

19. Details of any integrity issues/findings, including findings of waste, fraud, and/or abuse:

a) IM Response

As the Notice to Proceed was finalized on 01/22/2025 for the multi-purpose venue, and on 05/06/2025 for the athletic complex, we will continue to monitor areas of concern, including findings of waste, fraud, and abuse. As we are in the initial stages of reviewing expenditure documentation, we have not noted any current concerns related to waste, fraud, and/or abuse. We will continue to monitor this as we continue the integrity monitorship.

b) Recovery Program Participant Comments

The County had no additional comments.

20. Details of any other items of note that have occurred in the past quarter:

a) IM Response

N/A

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b) Recovery Program Participant Comments

N/A

21. Details of any actions taken to remediate waste, fraud, and/or abuse noted in past quarters:

a) IM Response

N/A

b) Recovery Program Participant Comments

N/A

C. Miscellaneous

22. List of hours (by employee) and expenses incurred to perform quarterly integrity monitoring review:

a) IM Response

Dr. Kristen Mokofisi—38.75
Kathleen Budrean—1.55
Rick Duran—23.75
Richard Palmer—18.75
Sophia Staveris—28.85
Bianca Joseph—155.70
Cassy Good—73.25
Katherine Larson—190.50
Christina Evans—6.50
Sydney Long—4.25

b) Recovery Program Participant Comments

The County had no additional comments.

23. Add any item, issue, or comment not covered in previous sections but deemed pertinent to monitoring program:

a) IM Response

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N/A

b) Recovery Program Participant Comments

N/A

Name of Integrity Monitor:	Vander Weele Group ^{LLC}
Name of Report Preparer:	Cassy Good
Signature:	<i>Cassy Good</i>
Date:	07/15/2025